

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0684-01  
Bill No.: Truly Agreed to and Finally Passed HB 129  
Subject: Taxation and Revenue-General; Counties; Contracts and Contractors  
Type: Original  
Date: April 26, 2001

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**FISCAL SUMMARY**

| ESTIMATED NET EFFECT ON STATE FUNDS                                 |            |            |            |
|---|------------|------------|------------|
| FUND AFFECTED   | FY 2002    | FY 2003    | FY 2004    |
|   |            |            |            |
|   |            |            |            |
| <b>Total Estimated<br/>Net Effect on <u>All</u><br/>State Funds</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| ESTIMATED NET EFFECT ON FEDERAL FUNDS                                 |            |            |            |
|---|------------|------------|------------|
| FUND AFFECTED   | FY 2002    | FY 2003    | FY 2004    |
|   |            |            |            |
|   |            |            |            |
| <b>Total Estimated<br/>Net Effect on <u>All</u><br/>Federal Funds</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| ESTIMATED NET EFFECT ON LOCAL FUNDS |            |            |            |
|-------------------------------------|------------|------------|------------|
| FUND AFFECTED                       | FY 2002    | FY 2003    | FY 2004    |
| <b>Local Government</b>             | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

Numbers within parentheses: ( ) indicate costs or losses.  
This fiscal note contains 3 pages.

**FISCAL ANALYSIS**

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### ASSUMPTION

Officials of the **Department of Insurance, Attorney General's Office, State Tax Commission, Office of Secretary of State, and the State Auditor's Office** state this proposal would not fiscally impact their agencies.

In response to similar legislation officials of the **Department of Revenue** state this proposal would not fiscally impact their agency.

In response to similar legislation officials from **St. Louis County** state this proposal would not impact their county.

| <u>FISCAL IMPACT - State Government</u> | FY 2002<br>(10 Mo.) | FY 2003 | FY 2004 |
|---|---------------------|---------|---------|
|   | \$0                 | \$0     | \$0     |

| <u>FISCAL IMPACT - Local Government</u> | FY 2002<br>(10 Mo.) | FY 2003 | FY 2004 |
|---|---------------------|---------|---------|
|   | \$0                 | \$0     | \$0     |

### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

### DESCRIPTION

This bill prohibits the state or any county from entering into a contract or arrangement for the examination of a taxpayer's books and records if the compensation for the service is contingent upon or otherwise related to the amount of tax, interest, court cost, or penalty assessed or collected from the taxpayer.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

### SOURCES OF INFORMATION

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Department of Revenue  
Department of Insurance  
Office of Attorney General  
State Tax Commission  
Office of Secretary of State  
State Auditor's Office  
St. Louis County

A handwritten signature in black ink, appearing to read "Jeanne Jarrett". The signature is stylized with a large initial "J" and a cursive "e" at the end.

Jeanne Jarrett, CPA  
Director

April 26, 2001